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13
14 **UNITED STATES BANKRUPTCY COURT**
15 **DISTRICT OF NEVADA**

16 In re:
17 SPARTAN POOLS LLC,
18

19 Case No. 22-13244-nmc
20 Chapter 11

21 Debtor.

22
ERRATA TO DEBTOR'S VOLUNTARY PETITION

23 Spartan Pools LLC, a Nevada limited liability company, as debtor and debtor in
24 possession (the “Debtor”), submits its Errata to its *Voluntary Petition* [ECF No. 1] with the
25 attachments required pursuant to 11 U.S.C. §§ 1187(a), 1116(1)(A), and 1116(1)(B).

26 Dated: September 29, 2022.

27 By: /s/ Zachariah Larson

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Form **1120-S**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0123

- Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
- Go to www.irs.gov/Form1120S for instructions and the latest information.

2021

For calendar year 2021 or tax year beginning

, 2021, ending

, 20

A S election effective date 10/21/2014	Name SPARTAN POOLS, LLC		D Employer identification number 1482
B Business activity code number (see instructions) 238900	Number, street, and room or suite no. If a P.O. box, see instructions. 2915 LOSEE ROAD, STE 110		E Date incorporated 10/21/2014
C Check if Sch. M-3 attached <input type="checkbox"/>	City or town, state or province, country, and ZIP or foreign postal code LAS VEGAS NV 89030		F Total assets (see instructions) \$ 701,647.

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. Yes NoH Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election terminationI Enter the number of shareholders who were shareholders during any part of the tax year ► **1**J Check if corporation: (1) Aggregated activities for section 465 at-risk purposes (2) Grouped activities for section 469 passive activity purposes**Caution:** Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	1a 5,184,863.	
	b Returns and allowances	1b 35,911.	
	c Balance. Subtract line 1b from line 1a	1c 5,148,952.	
	2 Cost of goods sold (attach Form 1125-A)	2 1,542,221.	
	3 Gross profit. Subtract line 2 from line 1c	3 3,606,731.	
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4	
5 Other income (loss) (see instructions—attach statement)	5		
6 Total income (loss). Add lines 3 through 5	6 3,606,731.		
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)	7 61,200.	
	8 Salaries and wages (less employment credits)	8 874,302.	
	9 Repairs and maintenance	9 820.	
	10 Bad debts	10	
	11 Rents	11 58,097.	
	12 Taxes and licenses	12 155,825.	
	13 Interest (see instructions)	13	
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14 8,707.	
	15 Depletion (Do not deduct oil and gas depletion.)	15	
	16 Advertising	16 306.	
	17 Pension, profit-sharing, etc., plans	17	
	18 Employee benefit programs	18 4,597.	
	19 Other deductions (attach statement)	19 2,347,374.	
	20 Total deductions. Add lines 7 through 19	20 3,511,228.	
	21 Ordinary business income (loss). Subtract line 20 from line 6	21 95,503.	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a	
	b Tax from Schedule D (Form 1120-S)	22b	
	c Add lines 22a and 22b (see instructions for additional taxes)	22c	
	23a 2021 estimated tax payments and 2020 overpayment credited to 2021	23a	
	b Tax deposited with Form 7004	23b	
	c Credit for federal tax paid on fuels (attach Form 4136)	23c	
	d Add lines 23a through 23c	23d	
24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ► <input type="checkbox"/>	24		
25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed	25		
26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26		
27 Enter amount from line 26: Credited to 2022 estimated tax ► Refunded ►	27		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer	Date	PRESIDENT
			May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ► Self-Prepared				Firm's EIN ►
	Firm's address ►				Phone no.

Schedule B Other Information (see instructions)

1 Check accounting method:	a <input checked="" type="checkbox"/> Cash	b <input type="checkbox"/> Accrual	c <input type="checkbox"/> Other (specify) ►	Yes	No	
2 See the instructions and enter the:	a Business activity ► Construction Services b Product or service ► POOL CONSTRUCTION SERVICE					
3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation.						X
4 At the end of the tax year, did the corporation:						
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below						X
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below						X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital		
5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock?						X
If "Yes," complete lines (i) and (ii) below.						
(i) Total shares of restricted stock ►						
(ii) Total shares of non-restricted stock ►						
b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?						X
If "Yes," complete lines (i) and (ii) below.						
(i) Total shares of stock outstanding at the end of the tax year ►						
(ii) Total shares of stock outstanding if all instruments were exercised ►						
6 Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?						X
7 Check this box if the corporation issued publicly offered debt instruments with original issue discount ► <input type="checkbox"/>						
If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.						
8 If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions ► \$						
9 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions						X
10 Does the corporation satisfy one or more of the following? See instructions						X
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.						
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.						
c The corporation is a tax shelter and the corporation has business interest expense.						
If "Yes," complete and attach Form 8990.						
11 Does the corporation satisfy both of the following conditions?						X
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.						
b The corporation's total assets at the end of the tax year were less than \$250,000.						
If "Yes," the corporation is not required to complete Schedules L and M-1.						

Schedule B Other Information (see instructions) (continued)		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
	If "Yes," enter the amount of principal reduction ► \$		
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14a	Did the corporation make any payments in 2021 that would require it to file Form(s) 1099?		X
b	If "Yes," did the corporation file or will it file required Form(s) 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
	If "Yes," enter the amount from Form 8996, line 15 ► \$		

Schedule K Shareholders' Pro Rata Share Items		Total amount
1	Ordinary business income (loss) (page 1, line 21)	1 95,503.
2	Net rental real estate income (loss) (attach Form 8825)	2
3a	Other gross rental income (loss)	3a
b	Expenses from other rental activities (attach statement)	3b
c	Other net rental income (loss). Subtract line 3b from line 3a	3c
4	Interest income	4 5.
5	Dividends: a Ordinary dividends	5a
	b Qualified dividends	5b
6	Royalties	6
7	Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7
8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a
b	Collectibles (28%) gain (loss)	8b
c	Unrecaptured section 1250 gain (attach statement)	8c
9	Net section 1231 gain (loss) (attach Form 4797)	9
10	Other income (loss) (see instructions) Type ►	10
Deductions		
11	Section 179 deduction (attach Form 4562)	11
12a	Charitable contributions	12a
b	Investment interest expense	12b
c	Section 59(e)(2) expenditures Type ►	12c
d	Other deductions (see instructions) Type ►	12d
Credits		
13a	Low-income housing credit (section 42(j)(5))	13a
b	Low-income housing credit (other)	13b
c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c
d	Other rental real estate credits (see instructions) Type ►	13d
e	Other rental credits (see instructions) Type ►	13e
f	Biofuel producer credit (attach Form 6478)	13f
g	Other credits (see instructions) Type ►	13g
International Transactions		
14	Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance ► <input type="checkbox"/>	
Alternative Minimum Tax (AMT) Items		
15a	Post-1986 depreciation adjustment	15a -1,166.
b	Adjusted gain or loss	15b
c	Depletion (other than oil and gas)	15c
d	Oil, gas, and geothermal properties—gross income	15d
e	Oil, gas, and geothermal properties—deductions	15e
f	Other AMT items (attach statement)	15f
Items Affecting Shareholder Basis		
16a	Tax-exempt interest income	16a
b	Other tax-exempt income	16b 234,930.
c	Nondeductible expenses	16c
d	Distributions (attach statement if required) (see instructions)	16d 318,228.
e	Repayment of loans from shareholders	16e
f	Foreign taxes paid or accrued	16f

Schedule K Shareholders' Pro Rata Share Items (continued)				Total amount
Other Information	17a Investment income		17a	5.
	b Investment expenses		17b	
	c Dividend distributions paid from accumulated earnings and profits		17c	0.
	d Other items and amounts (attach statement) ** SEC 199A INFO: SEE STMT A			
Reconciliation	18 Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f .		18	95,508.

Schedule L Balance Sheets per Books		Beginning of tax year	End of tax year		
	Assets	(a)	(b)	(c)	(d)
1	Cash		27,573.		45,389.
2a	Trade notes and accounts receivable . . .				
b	Less allowance for bad debts	()	()		
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions) . .				
6	Other current assets (attach statement) In. 6. St		310,010.		244,237.
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement) . . .				
10a	Buildings and other depreciable assets . . .	297,420.		463,382.	
b	Less accumulated depreciation	(88,502.)	208,918.	(51,361.)	412,021.
11a	Depletable assets				
b	Less accumulated depletion	()	()		
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only) . . .				
b	Less accumulated amortization	()	()	0.)	0.
14	Other assets (attach statement)				
15	Total assets		546,501.		701,647.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement) . .				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		265,931.		408,867.
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital		111,595.		111,595.
24	Retained earnings		168,975.		181,185.
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	()	()		
27	Total liabilities and shareholders' equity . .		546,501.		701,647.

Schedule M-1**Reconciliation of Income (Loss) per Books With Income (Loss) per Return****Note:** The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	330,438.	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)		a	Tax-exempt interest \$ _____	
				FORGIVEN PPP LOAN 234,930.	234,930.
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 16f (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 16f, not charged against book income this year (itemize):	
a	Depreciation \$ _____		a	Depreciation \$ _____	
b	Travel and entertainment \$ _____		7	Add lines 5 and 6	234,930.
4	Add lines 1 through 3	330,438.	8	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	95,508.

Schedule M-2**Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income****Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account**

(see instructions)

		(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1	Balance at beginning of tax year	168,975.	0.	0.	0.
2	Ordinary income from page 1, line 21	95,503.			
3	Other additions See M-2 Line 3 Stmt	5.		234,930.	
4	Loss from page 1, line 21	()			
5	Other reductions	()		()	
6	Combine lines 1 through 5	264,483.	0.	0.	234,930.
7	Distributions	264,483.	0.	0.	53,745.
8	Balance at end of tax year. Subtract line 7 from line 6	0.	0.	0.	181,185.

1125-A(Rev. November 2018)
Department of the Treasury
Internal Revenue Service**Cost of Goods Sold**

OMB No. 1545-0123

► Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.
► Go to www.irs.gov/Form1125A for the latest information.

Name	Employer identification number
SPARTAN POOLS, LLC	1482
1 Inventory at beginning of year	1
2 Purchases	2 1,534,679
3 Cost of labor	3
4 Additional section 263A costs (attach schedule)	4
5 Other costs (attach schedule) See Statement	5 7,542
6 Total. Add lines 1 through 5	6 1,542,221
7 Inventory at end of year	7
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8 1,542,221
9a Check all methods used for valuing closing inventory:	
(i) <input type="checkbox"/> Cost	
(ii) <input type="checkbox"/> Lower of cost or market	
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ►	
b Check if there was a writedown of subnormal goods	► <input type="checkbox"/>
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	► <input type="checkbox"/>
d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	
e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions	9d <input type="checkbox"/> Yes <input type="checkbox"/> No
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No

Section references are to the Internal Revenue Code unless otherwise noted.

What's New**Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

General Instructions**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

**Schedule K-1
(Form 1120-S)**Department of the Treasury
Internal Revenue Service**2021**

For calendar year 2021, or tax year

beginning / / 2021ending / /**Shareholder's Share of Income, Deductions,
Credits, etc.**

► See separate instructions.

 Final K-1 Amended K-1

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss) 95,503.	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income 5.		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked ► <input type="checkbox"/>
6	Royalties	15	Alternative minimum tax (AMT) items A -1,166.
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis B 234,930.
10	Other income (loss)	D	318,228.
		17	Other information A 5.
11	Section 179 deduction	V	* STMT
12	Other deductions		
18	<input type="checkbox"/> More than one activity for at-risk purposes*		
19	<input type="checkbox"/> More than one activity for passive activity purposes*		
* See attached statement for additional information.			

For IRS Use Only

List of Codes

This list identifies the codes used on Schedule K-1 for all shareholders. For detailed reporting and filing information, see the specific line instructions, earlier, and the instructions for your income tax return.

Box 10. Other income (loss)

Code

- A Other portfolio income (loss)
- B Involuntary conversions
- C Section 1256 contracts & straddles
- D Mining exploration costs recapture
- E Section 951A(a) income inclusions
- F Inclusions of subpart F income
- G Section 951(a)(1)(B) inclusions
- H Other income (loss)

Box 12. Other deductions

- A Cash contributions (60%)
- B Cash contributions (30%)
- C Noncash contributions (50%)
- D Noncash contributions (30%)
- E Capital gain property to a 50% limit organization (30%)
- F Capital gain property (20%)
- G Contributions (100%)
- H Investment interest expense

- I Deductions—royalty income
- J Section 59(e)(2) expenditures
- K Reserved for future use
- L Deductions—portfolio (other)
- M Preproductive period expenses
- N Reserved for future use
- O Reforestation expense deduction
- P Reserved for future use
- Q Reserved for future use
- R Reserved for future use
- S Other deductions

Box 13. Credits

- A Reserved for future use
- B Reserved for future use
- C Low-income housing credit (section 42(j)(5)) from post-2007 buildings
- D Low-income housing credit (other) from post-2007 buildings
- E Qualified rehabilitation expenditures (rental real estate)
- F Other rental real estate credits
- G Other rental credits
- H Undistributed capital gains credit
- I Biofuel producer credit
- J Work opportunity credit
- K Disabled access credit
- L Empowerment zone employment credit
- M Credit for increasing research activities
- N Credit for employer social security and Medicare taxes
- O Backup withholding

P Other credits

Box 15. Alternative minimum tax (AMT) items

- A Post-1986 depreciation adjustment
- B Adjusted gain or loss
- C Depletion (other than oil & gas)
- D Oil, gas, & geothermal—gross income
- E Oil, gas, & geothermal—deductions
- F Other AMT items

Box 16. Items affecting shareholder basis

- A Tax-exempt interest income
- B Other tax-exempt income
- C Nondeductible expenses
- D Distributions
- E Repayment of loans from shareholders
- F Foreign taxes paid or accrued

Box 17. Other information

- A Investment income
- B Investment expenses
- C Qualified rehabilitation expenditures (other than rental real estate)
- D Basis of energy property
- E Recapture of low-income housing credit (section 42(j)(5))
- F Recapture of low-income housing credit (other)

G Recapture of investment credit

H Recapture of other credits

I Look-back interest—completed long-term contracts

J Look-back interest—income forecast method

K Dispositions of property with section 179 deductions

L Recapture of section 179 deduction

M Section 453(l)(3) information

N Section 453A(c) information

O Section 1260(b) information

P Interest allocable to production expenditures

Q CCF nonqualified withdrawals

R Depletion information—oil and gas

S Reserved for future use

T Reserved for future use

U Net investment income

V Section 199A information

W Reserved for future use

X Reserved for future use

Y Reserved for future use

Z Reserved for future use

AA Excess taxable income

AB Excess business interest income

AC Gross receipts for section 448(c)

AD Other information

Statement A—QBI Pass-through Entity Reporting

Corporation's name: SPARTAN POOLS, LLC	Corporation's EIN: 1482		
Shareholder's name: CARLOS J TAPIA	Shareholder's identifying no: 7638		
		1120S, Line 21	
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
Shareholder's share of:			
QBI or qualified PTP items subject to shareholder-specific determinations:			
	Ordinary business income (loss)	95,503.	
	Rental income (loss)		
	Royalty income (loss)		
	Section 1231 gain (loss)		
	Other income (loss)		
	Section 179 deduction		
	Other deductions		
W-2 wages	935,502.		
UBIA of qualified property	125,851.		
Section 199A dividends			

Statement A—QBI Pass-through Entity Reporting

Corporation's name:	Corporation's EIN:		
Shareholder's name:	Shareholder's identifying no:		
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
Shareholder's share of:			
QBI or qualified PTP items subject to shareholder-specific determinations:			
	Ordinary business income (loss)		
	Rental income (loss)		
	Royalty income (loss)		
	Section 1231 gain (loss)		
	Other income (loss)		
	Section 179 deduction		
	Other deductions		
W-2 wages			
UBIA of qualified property			
Section 199A dividends			

Form **1125-E**

(Rev. October 2016)

Department of the Treasury
Internal Revenue Service

Compensation of Officers

OMB No. 1545-0123

- Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.
- Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.

Name

SPARTAN POOLS, LLC

Employer identification number

1482

Note: Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

For Paperwork Reduction Act Notice, see separate instructions. BAA

REV 09/07/22 TTBIZ Form **1125-E** (Rev. 10-2016)

Form 4562Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2021Attachment
Sequence No. 179► Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

SPARTAN POOLS, LLC

Business or activity to which this form relates

Form 1120S Construction Services

Identifying number

1482

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,050,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,620,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
7 Listed property. Enter the amount from line 29	7			
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8			
9 Tentative deduction. Enter the smaller of line 5 or line 8	9			
10 Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10			
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11			
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12			
13 Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12 ►	13			

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2021	17	8,707.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► <input type="checkbox"/>		

Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	0.
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	8,707.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form 4562 (2021)

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .					25			

26 Property used more than 50% in a qualified business use:

25

26 Property used more than 50% in a qualified business use:

TOYOTA AUTOMOBILE	03/01/2015	100.00 %	3 , 000.	3 , 000.	5.00	200	DB-HY	0.
TOYOTA AUTOMOBILE	03/01/2015	100.00 %	3 , 500.	3 , 500.	5.00	200	DB-HY	0.
		%						

27 Property used 50% or less in a qualified business use:

		%			S/L -	
		%			S/L -	
		%			S/L -	

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . **28** 0

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2021 tax year (see instructions):					
43 Amortization of costs that began before your 2021 tax year					
44 Total. Add amounts in column (f). See the instructions for where to report					

Form **8453-S****U.S. S Corporation Income Tax Declaration
for an IRS e-file Return**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

- File electronically with the corporation's tax return. (Don't file paper copies.)
► Go to www.irs.gov/Form8453S for the latest information.

2021For calendar year 2021, or tax year beginning **, 2021**, and ending **, 20**

Name of corporation

SPARTAN POOLS, LLC

Employer identification number

1482

Part I Tax Return Information (whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120-S, line 1c)	1	5,148,952.
2	Gross profit (Form 1120-S, line 3)	2	3,606,731.
3	Ordinary business income (loss) (Form 1120-S, line 21)	3	95,503.
4	Net rental real estate income (loss) (Form 1120-S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120-S, Schedule K, line 18)	5	95,508.

Part II Declaration of Officer (see instructions) **Be sure to keep a copy of the corporation's tax return.**

- a** I consent that the corporation's refund be directly deposited as designated on the **Form 8050**, Direct Deposit of Corporate Tax Refund, that will be electronically transmitted with the corporation's 2021 federal income tax return.
- b** I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund.
- c** I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If the corporation is filing a balance due return, I understand that if the IRS doesn't receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I'm an officer of the above corporation and that the information I've given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2021 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgement of receipt of transmission and an indication of whether or not the corporation's return is accepted and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

Sign Here ► **09/12/22** ► **PRESIDENT**
 Signature of officer Date Title

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I've reviewed the above corporation's return and that the entries on Form 8453-S are complete and correct to the best of my knowledge. If I'm only a collector, I'm not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I'll give the officer a copy of all forms and information to be filed with the IRS, and I've followed all other requirements in **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I'm also the Paid Preparer, under penalties of perjury I declare that I've examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I've any knowledge.

ERO's Use Only	ERO's signature ►	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code ►				EIN Phone no.

Under penalties of perjury, I declare that I've examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I've any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name ►				Firm's EIN ►
	Firm's address ►				Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

BAA

REV 09/07/22 TTBIZ

Form **8453-S** (2021)

Form 1120S

199A Statement A Summary

2021

QuickZoom to Other Copy _____

Page 1

Corporation's Name: <u>SPARTAN POOLS, LLC</u>		Corporation's EIN: <u>1482</u>																																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 2px;">1120S, Line 21</th> <th style="text-align: center; padding: 2px;">PTP</th> <th style="text-align: center; padding: 2px;">PTP</th> </tr> <tr> <th style="text-align: center; padding: 2px;">Aggregated</th> <th style="text-align: center; padding: 2px;">Aggregated</th> <th style="text-align: center; padding: 2px;">Aggregated</th> </tr> <tr> <th style="text-align: center; padding: 2px;">SSTB</th> <th style="text-align: center; padding: 2px;">SSTB</th> <th style="text-align: center; padding: 2px;">SSTB</th> </tr> </thead> </table>			1120S, Line 21	PTP	PTP	Aggregated	Aggregated	Aggregated	SSTB	SSTB	SSTB																															
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<p>Shareholder's share of: QBI or qualified PTP items subject to shareholder-specific determinations:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="vertical-align: top; padding: 2px;">Ordinary business inc (loss)</td> <td style="text-align: right; vertical-align: bottom; padding: 2px;">95,503.</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td style="vertical-align: top; padding: 2px;">Rental income (loss)</td> <td style="text-align: right; vertical-align: bottom; padding: 2px;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td style="vertical-align: top; padding: 2px;">Royalty income (loss)</td> <td style="text-align: right; vertical-align: bottom; padding: 2px;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td style="vertical-align: top; padding: 2px;">Section 1231 gain (loss)</td> <td style="text-align: right; vertical-align: bottom; padding: 2px;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td style="vertical-align: top; padding: 2px;">Other income (loss)</td> <td style="text-align: right; vertical-align: bottom; padding: 2px;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td style="vertical-align: top; padding: 2px;">Section 179 deduction</td> <td style="text-align: right; vertical-align: bottom; padding: 2px;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td style="vertical-align: top; padding: 2px;">Other deductions</td> <td style="text-align: right; vertical-align: bottom; padding: 2px;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td style="vertical-align: top; padding: 2px;">W-2 wages</td> <td style="text-align: right; vertical-align: bottom; padding: 2px;">935,502.</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td style="vertical-align: top; padding: 2px;">UBIA of qualified property</td> <td style="text-align: right; vertical-align: bottom; padding: 2px;">125,851.</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td colspan="2" style="padding: 2px;">Section 199A dividends</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </tbody> </table>			Ordinary business inc (loss)	95,503.			Rental income (loss)				Royalty income (loss)				Section 1231 gain (loss)				Other income (loss)				Section 179 deduction				Other deductions				W-2 wages	935,502.			UBIA of qualified property	125,851.			Section 199A dividends			
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Form 1120S
Schedule L**Other Assets****2021**

Name <u>SPARTAN POOLS, LLC</u>	Employer ID Number <u>1482</u>	
Other Current Assets:	Beginning of tax year	End of tax year
EMPLOYEE LOANS	9,500.	1,525.
INVENTORY	63,005.	63,005.
CONTRACTS IN PROGRESS	165,000.	179,707.
Total to Form 1120S, Schedule L, line 6 ►	237,505.	244,237.
Other Investments:	Beginning of tax year	End of tax year
Total to Form 1120S, Schedule L, line 9 ►		
Other Assets:	Beginning of tax year	End of tax year
Total to Form 1120S, Schedule L, line 14 ►		

Statement**2021**Rev. Proc. 2021-48Forgiveness of Paycheck Protection Program Loans

Name <u>SPARTAN POOLS, LLC</u>	Employer Identification Number <u>1482</u>
-----------------------------------	---

Number, street, and room or suite number. If a P.O. box, see instructions.

2915 LOSEE ROAD, STE 110

City or town <u>LAS VEGAS</u>	State <u>NV</u>	ZIP Code <u>89030</u>
Foreign country name	Foreign province/state/county	Foreign postal code

Applying section 3.01(1) of Rev. Proc. 2021-48 for taxable year 2021.Tax-exempt income from PPP forgiveness treated as received/accrued: \$234930.Forgiveness of the PPP loan has been granted as of the date the return is filed.

199A Worksheet by Activity**2021**

► Keep for your records

Corporation's name <u>SPARTAN POOLS, LLC</u>	Corporation's EIN <u>1482</u>		
QuickZoom to 199A Summary ► _____			
Aggregation Code: _____	Trade or Business: <u>1120S, Line 21</u> EIN: <u>1482</u>		
Is this activity a qualified trade/business? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Specified Service Trade or Business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
QBI or qualified PTP items subject to shareholder-specific determinations:			
1 a Ordinary business income (loss)	1 a <u>95,503.</u>	1 c	<u>95,503.</u>
b Adjustments	b _____		
c Adjusted ordinary business income (loss)	c _____		
2 a Rental income (loss)	2 a _____	2 c	<u> </u>
b Adjustments	b _____		
c Adjusted rental income (loss)	c _____		
3 a Royalty income (loss)	3 a _____	3 c	<u> </u>
b Adjustments	b _____		
c Adjusted royalty income (loss)	c _____		
4 a Section 1231 gain (loss)	4 a _____	4 c	<u> </u>
b Adjustments	b _____		
c Adjusted section 1231 gain (loss)	c _____		
5 Other income (loss)	5 _____	6 c	<u> </u>
6 a Section 179 deduction	6 a _____		
b Adjustments	b _____		
c Adjusted section 179 deduction	c _____	7	<u> </u>
7 Other deductions	7 _____		
8 a W-2 wages	8 a <u>935,502.</u>		
b Adjustments	b _____	8 c	<u>935,502.</u>
c Adjusted W-2 Wages	c _____		
9 a UBIQ of qualified property	9 a <u>125,851.</u>		
b Adjustments	b _____	9 c	<u>125,851.</u>
c Adjusted UBIQ of qualified property	c _____		

Section 179 Carryover Detail for this Activity		
	Section 179 Regular Tax	Section 179 QBI
Tentative Section 179 deduction from current year assets		
Part I: Prior Year Carryovers by Year and Category		
A Before 2018		0.
B 2018		0.
C 2019	0.	0.
D 2020		
Total prior year carryovers to this year		
Part II: 179 Deduction Allowed by Year and Category		
Total 179 deduction allowed for this activity in current year		
A Amount allowed from 2021		
B Amount allowed from before 2018		
C Amount allowed from 2018		
D Amount allowed from 2019		
E Amount allowed from 2020		
Part III: Total Carryforward to 2022 by Year and Category		
A Carryforward from 2021		
B Carryforward from before 2018		
C Carryforward from 2018		0.
D Carryforward from 2019	0.	0.
E Carryforward from 2020		
Total carryforward to next year	0.	0.

Additional information from your 2021 US Form 1120S: Income Tax Return for S Corp

Form 1120S: S-Corporation Tax Return

Other Deductions

Continuation Statement

Description	Amount
AUTOMOBILE AND TRUCK EXPENSE	71,994.
BANK CHARGES	33,990.
DUES AND SUBSCRIPTIONS	1,605.
INSURANCE	64,558.
LEGAL AND PROFESSIONAL	146,689.
MEALS (100%)	5,392.
OFFICE EXPENSE	2,938.
OUTSIDE SERVICES/INDEPENDENT CONTRACTORS	1,645,594.
PARKING FEES AND TOLLS	31.
POSTAGE	62.
SECURITY	1,909.
SUPPLIES	350,893.
UNIFORMS	233.
UTILITIES	20,219.
PROPERTY LEINS	865.
REFUNDS & RETURNS	330.
CLIENT GIFTS/LUNCHES	72.
Total	2,347,374.

Form 1120S: S-Corporation Tax Return

M-2 Line 3, Other Additions

Continuation Statement

Description	AAA Amount	OAA Amount
INTEREST INCOME	5.	
FORGIVEN PPP LOAN		234,930.
Total	5.	234,930.

Form 1125-A: Cost of Goods Sold

Other Costs Statement

Continuation Statement

Other Cost	Other Amount
5010-FREIGHT/HAULING EXPENSE	4,450
5025-DUMPING FEES	3,092
Total	7,542

12:19 PM

09/23/22

Cash Basis

SPARTAN POOLS, LLC**Balance Sheet**

As of September 9, 2022

Sep 9, 22**ASSETS****Current Assets****Checking/Savings**

1022-BUSINESS CHECKING #6362 (NEW OPERATING ACCOUNT)	19,091.09
1023-PAYROLL TAX ACCT #4758 (PAYROLL; TAX ACCOUNT)	7,167.32
1025-OSCAR BARRETO #2012	6.46
1031-BUSINESS LINE OF CREDIT	17,040.41

Total Checking/Savings

43,305.28

Other Current Assets

1200-WAGES & SALARIES ADJUST	
1210-EMPLOYEE LOANS	795.00
Total 1200-WAGES & SALARIES ADJUST	795.00
1300-INVENTORY	63,005.00

1400-CONTRACTS IN PROGRESS	271,527.58
----------------------------	------------

Total Other Current Assets

335,327.58

Total Current Assets

378,632.86

Fixed Assets

1500-TRUCKS & AUTOMOBILES	222,939.97
1505-COMPUTERS/TVS/PERIPHERALS	5,426.76
1510-EQUIPMENT	228,509.20
1520-FURNITURE & FIXTURES	1,905.92
1530-LEASEHOLD IMPROVEMENTS	
1531-ADVERTISING IMPROVEMENTS	4,300.00
1532-OFFICE IMPROVEMENTS	300.00

Total 1530-LEASEHOLD IMPROVEMENTS

4,600.00

1600-ACCUMULATED DEPRECIATION

(51,361.00)

Total Fixed Assets

412,020.85

TOTAL ASSETS**790,653.71****LIABILITIES & EQUITY****Liabilities****Long Term Liabilities**

2630-AMERICA FIRST CREDIT UNION (CARLOS WORK TRUCK)	70,955.07
2640-PPP LOAN DISBURSEMENT	234,930.00
2660-SBA EIDL ADVANCE	10,000.00
2665-BMO HARRIS BANK (JUAN CARDONA WORK TRUCK)	69,211.10

Total Long Term Liabilities

385,096.17

Total Liabilities

385,096.17

Equity

3010-OWNERSHIP DRAWS	(17,035.04)
3200-RETAINED EARNINGS	462,356.62
Net Income	(39,764.04)

Total Equity

405,557.54

TOTAL LIABILITIES & EQUITY**790,653.71**

12:21 PM

09/23/22

Cash Basis

SPARTAN POOLS, LLC
Profit & Loss
January 1 through September 9, 2022

	Jan 1 - Sep 9, 22
Ordinary Income/Expense	
Income	
4010-NET SALES REVENUE	
4020-GROSS SALES REVENUE	3,741,827.09
4030-SALES RETURNS & ALLOWANCES	(24,644.00)
Total 4010-NET SALES REVENUE	<u>3,717,183.09</u>
Total Income	<u>3,717,183.09</u>
Cost of Goods Sold	
5000-COST OF SALES	
5005-PURCHASES	1,066,824.75
5010-FREIGHT/HAULING EXPENSE	11,700.00
5020-CONSTRUCTION PLANS	150.00
5025-DUMPING FEES	2,589.41
Total 5000-COST OF SALES	<u>1,081,264.16</u>
Total COGS	<u>1,081,264.16</u>
Gross Profit	<u>2,635,918.93</u>
Expense	
6010-ACCOUNTING & LEGAL	168,783.79
6040-ADVERTISING	1,141.31
6070-AUTO & TRUCK EXPENSE	
6075 - PARKING	9.00
6070-AUTO & TRUCK EXPENSE - Other	46,887.21
Total 6070-AUTO & TRUCK EXPENSE	<u>46,896.21</u>
6100-BANK CHARGES/FINANCE CHGS	18,522.99
6160-COMPENSATION OF OFFICERS	47,200.00
6170-CONTRACT SERVICES	1,305,816.27
6240-DUES & SUBSCRIPTIONS	1,457.64
6320-EMPLOYEE BENEFITS	1,707.30
6340-INSURANCE EXPENSE	
6341-AUTO INSURANCE	23,038.66
6342-GENERAL LIABILITY	31,753.29
6343-HEALTH INSURANCE PREM	10.83
6340-INSURANCE EXPENSE - Other	76.50
Total 6340-INSURANCE EXPENSE	<u>54,879.28</u>
6360-LICENSES & PERMITS	16,973.40
6430-OFFICE EXPENSE	2,694.30
6450-PAYROLL EXPENSES	
6451-FICA-SOCIAL SECURITY	39,797.45
6452-FICA-MEDICARE	9,307.52
6453-FUTA	1,271.16
6454-STATE UNEMPLOYMENT	7,544.60
6455-BOND CONTRIBUTION	73.98
6456-WORKER'S COMPENSATION	24,151.33
6457-MODIFIED BUSINESS TAX	7,635.50
6450-PAYROLL EXPENSES - Other	10.50
Total 6450-PAYROLL EXPENSES	<u>89,792.04</u>
6470-PROFESSIONAL SERVICES	10,000.00
6520-REPAIRS & MAINTENANCE	366.00
6540-RENT EXPENSE	
6541-RENT EXPENSE-BUILDING	43,024.10
6542-EQUIPMENT RENT	53.41
Total 6540-RENT EXPENSE	<u>43,077.51</u>
6550-SECURITY	2,109.34
6560-SMALL TOOLS & SUPPLIES	254,447.95

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Cash Basis

SPARTAN POOLS, LLC
Profit & Loss
January 1 through September 9, 2022

	Jan 1 - Sep 9, 22
6580-TRAVEL & ENTERTAINMENT	
6582-MEALS & ENTERTAINMENT	845.41
Total 6580-TRAVEL & ENTERTAINMENT	845.41
6610-UTILITIES EXPENSE	
6611-GAS	455.34
6612-INTERNET EXPENSE	3,491.52
6613-POWER	3,932.20
6614-TELEPHONE	3,653.34
6615-WATER & SEWAR	2,292.30
Total 6610-UTILITIES EXPENSE	13,824.70
6630-WAGES & SALARIES	595,152.64
Total Expense	2,675,688.08
Net Ordinary Income	(39,769.15)
Other Income/Expense	
Other Income	
7000-INTEREST INCOME	5.11
Total Other Income	5.11
Net Other Income	5.11
Net Income	(39,764.04)